



Beyond Standardization: Adapting CSR Strategies to the Cultural, Legal, and Economic Realities of Emerging Markets

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ABSTRACT

Article History:

Received: Jul 21, 2024
Revised: Aug 12, 2025
Accepted: Sep 19, 2025
Available Online: Sep 30, 2025

Keywords: Corporate Social Responsibility (CSR), Multinational Corporations (MNCs), Emerging Markets, Stakeholder Engagement

Funding:

This research received no specific grant from any funding agency in the public, commercial, or not-for-profit sectors.

The article discusses the adaptation of multinational corporations (MNCs) to the cultural, legal, and economic contexts of new markets in terms of corporate social responsibility (CSR). Despite the common perception that CSR serves as a policy that promotes corporate legitimacy and sustainable development, its effectiveness relies on its ability to adapt to local realities. The article qualifies as a multi-case study article of Unilever in India, Shell in Nigeria, and Coca-Cola in Brazil based on firm reports, secondary literature, and thematic analysis. Precisely, Unilever India has incorporated CSR in its business model by empowering women and enhancing their rural lives, which closely fits into the compulsory CSR policy of the country. The institutional environment in which Shell Nigeria operates is weak, characterized by imperfect regulation, and stakeholder engagement is challenging to carry out, despite the implementation of large-scale initiatives. Coca-Cola Brazil focuses on economic inclusion and environmental stewardship, with its CSR being service-oriented to the local market and consumer demands in the sustainability requirements. The findings of the support the stakeholder, institutional, and legitimacy theories by illustrating the advantages of CSR adaptation in enhancing corporate legitimacy and competitive advantage, in addition to providing managers with practical ideas on how to contextualize CSR strategies and promote sustainable stakeholder engagement in new markets.

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DOI: <https://doi.org/10.61503/ciissmp.v4i3.332>

Citation: Asif, D., Ahmad, N., & Ehsan, R. (2025). Beyond Standardization: Adapting CSR Strategies to the Cultural, Legal, and Economic Realities of Emerging Markets. *Contemporary Issues in Social Sciences and Management Practices*, 4(3), 111-130.

1.0 Introduction

Corporate Social Responsibility (CSR) has evolved from a voluntary and philanthropic practice to a strategic requirement for multinational corporations (MNCs) operating in various parts of the world (Obasa, 2023). The institutional structures, foreseeable laws, and clearly identified consumer demands often favor CSR practices in developed economies. Emerging markets, on the contrary, present a different context characterized by institutional voids, socio-economic inequality, cultural heterogeneity, and regulatory fragmentation (Doh *et al.*, 2015). In the case of MNCs, adapting global CSR models to the realities of local markets is imperative for the legitimacy of stakeholders as well as for long-term business sustainability.

Third-world countries, which present both growing opportunities and risky environments, are particularly significant in terms of India, Brazil, Nigeria, and South Africa (IGBATAYO, 2022). A lack of consistency between international CSR standards and regional demands might cost companies their image, branding them insensitive culturally or even politically. On the other hand, the firms that successfully adjust their CSR strategies (Florida & Day, 2014), like the campaigns of “Lifebuoy” handwashing in India conducted by Unilever or the programs of “creating shared value” in Latin America by Nestle, prove that the adaptation of CSR can both improve social welfare and the competitiveness of companies. The paper therefore investigates how MNCs redefine a CSR that can appeal to cultural values, legal systems (Aderibigbe, 2024), and economies of new markets, and thus add to the academic knowledge and business practice.

The long traditional vision has been to develop CSR as a corporate responsibility to strike a balance between the economic, legal, ethical, and philanthropic issues. But in emerging markets, these levels of accountability are different. There is a tendency of lax or haphazard enforcement of the law (Wirba, 2023), and a push towards companies to move towards self-regulation and voluntary norms. An example is the Replenish Africa Initiative (RAIN) by Coca-Cola that tackled the problem of water shortage in areas where the local governments were weak due to a lack of their own governance, which illustrates that CSR is a tool of addressing institutional gaps (Coca-Cola, 2024).

The CSR expectations are also influenced by the cultural contexts. Studies based on Hofstede cultural dimensions demonstrate that CSR programs, which focus on community development, education, and healthcare, are more effective than those that are aimed at individual development in collectivist societies (Tehrani et al., 2021). To say the least, the education-based program by Procter and Gamble in rural Africa resonates with the communal values, which enhances the local legitimacy. In contrast, the lack of acknowledgment of cultural norms that is manifested in the activity of Shell in the Niger Delta may lead to community rejection and reputational crises (Adekeye, 2022).

Emerging markets seek inclusive business models as opposed to philanthropy. The Creating Shared Value (CSV) structure by Nestlé explains how MNCs can incorporate smallholder farmers into global supply chains and, at the same time, enhance livelihoods and ensure security of resources (Nestlé, 2023). Such examples show that CSR in the emerging markets functions at the boundary of the corporate strategy and the socio-economic development, so it is both a business

need and a social requirement (Echezona, 2024).

CSR in developed economies has received extensive research, but research on how MNCs strategically shape their CSR policies in various emerging-market settings is scanty. The available literature mainly focuses on the global models of CSR, mostly neglecting the small processes of cultural fit, legal maneuvering, and economic inclusion that make CSR effective in unstable settings. This gap leaves a dire necessity for empirical and conceptual understanding of the strategic adaptation of CSR in emerging economies.

1.1 Objectives

1. To discuss the relationship between cultural values and societal norms in designing and implementing CSR strategies by MNCs in the emerging markets.
2. To test how the weak or fragmented legal and regulatory systems contribute to CSR adaptation.
3. To determine the impact of socio-economic factors, such as poverty, inequality, and informal economies, on CSR practices.
4. To determine the mechanisms and best practices that MNCs use in adapting the CSR strategies to legitimacy and long-term sustainability.
5. To offer suggestions on how to come up with context-sensitive CSR models that can be used in emerging market settings.

The study is relevant to the academic community in that it fills the gaps in research in the field of CSR in the developed and emerging economies. It provides an innuendos view of the way MNCs can overcome institutional voids, cultural differences, and socio-economic issues (Khan *et al.*, 2020), thereby enhancing institutional and stakeholder theories in CSR literature. The findings offer common sense to the practitioners on the balancing between the global CSR consistency and the local responsiveness, the avoidance of reputational risks, and the building of trusted relationships among stakeholders. It also benefits the policymakers as the study highlights how CSR can offset poor governance regimes and drive development processes. Moreover, it is also indicated in this paper that the strategic element of CSR is an instrument of sustainable development (Bux *et al.*, 2024) whereby MNCs are not profit-making organizations, but rather agents of change in some of the most challenging and dynamic markets in the world.

2.0 Literature Review

Corporate Social Responsibility (CSR) has long since gone beyond the scope of philanthropy and reputation management and is a strategic need among multinational companies (MNCs) in the current globalized economy (Khuong *et al.*, 2021). Although compliance, sustainability reporting, and consumer-focused ethical branding have been historically more relevant in developed economies, CSR in emerging markets can play an extended role: institutional voids, local development, and legitimacy in socially and politically weak societies (Pour-Akbari *et al.*, 2025). Scholars say that CSR in the developing world is not a voluntary corporate activity, but most time it replaces the weak state roles in education, health, and infrastructural facilities. Such a unique landscape raises a question about how MNCs change their CSR strategies upon entering or expanding in the emerging markets (Rao-Nicholson *et al.*, 2024).

The increasing literature on CSR in emerging economies indicates that companies should not be confident in using standardized worldwide CSR. Instead, they have to implement efforts to transform strategies to meet cultural values, legal frameworks, and economic development priorities (Voinea & Fratostiteanu, 2018) that are specific to every market. The lack of adaptation may result in charges of CSR-washing, community outcry, and crises of reputation that contribute to the lack of success in the market in the long run. The paper is a critical review of scholarly and empirical research on CSR adaptation, which will be conducted on three interrelated dimensions: cultural alignment, legal and regulatory adjustment (Dartey-Baah & Amoako, 2021), and economic inclusiveness. In this way, it provides a conceptual basis to explore the operationalization of CSR by MNCs within the emerging markets.

2.1 Theoretical Foundations of CSR in Emerging Markets

2.1.1 Stakeholder Theory

According to the stakeholder theory by Freeman (1984), businesses are under an obligation to make sure that they take into account the interests of every stakeholder, and not only the shareholders, in their decision-making. In the emerging markets, the range of stakeholders is much wider and can sometimes (Gutterman, 2023) also comprise informal forces like community leaders, grassroots organizations, and local NGOs. The needs of the stakeholders in such situations are more varied and urgent, as they may include such fundamental requirements as clean water, jobs, and infrastructure. Unlike in the developed economies, where CSR is mostly consumer-oriented, the involvement of CSR in emerging markets tends to be community-oriented. This requires MNCs to build dialogue, responsiveness (Fosu *et al.*, 2024), and trust-building with multiple groups of stakeholders in their needs that are either incompatible or overlapping.

2.1.2 Institutional Theory

The institutional theory indicates how organizations respond to the coercive, normative, and mimetic pressures within their environment. The application of CSR in the emerging markets is more complex due to institutional voids, such as poor regulatory regimes, corruption, and inconsistency of their enforcement (Ding & Wang, 2025). To address these gaps, MNCs adapt to them through voluntary systems of governance, the public-privacy systems, as well as self-imposed standards, which are stricter than local standards. For example, the global ESG model can be applied by corporations rather than local policy, which does not exist or is inefficient (Lee *et al.*, 2025). This means that CSR is not only a reactive tool in the new economy, but it can also be an active tool for establishing institutional confidence and stability. While these studies emphasize the importance of institutional pressures, they often overlook how informal institutions, such as local customs or social norms, shape CSR behavior in weak regulatory contexts.

2.1.3 Legitimacy Theory

The principle of legitimacy states that the company must organize its activity with values and norms accepted by society, and cannot be ruled out. The latter does not have a significant aspect of legality in emerging markets, and it is formal paralysis adherence (Martens & Bui, 2023). Research has shown that the inability to organize yourself with the expectations of the community of CSR projects is generally exploited in cases where projects are economically generous. To

provide an example, oil businesses of the multinational corporations in Nigeria have been facing the problem of a legitimacy crisis where the CSR practices were considered as unable to help the environment or the livelihood of the populations (Ebisi *et al.*, 2025). Therefore, the legitimacy of such situations is achieved through the integration of CSR practices into local discourses of justice, fairness, and well-being. However, much of this literature treats legitimacy as a reactive process, with limited attention to how companies proactively construct legitimacy through participatory CSR initiatives.

2.2 Cultural Dimensions of CSR Adaptation

Culture is also possibly the most decisive factor of CSR perception in emerging economies. According to Hofstede's (2001) framework, collectivism, power distance, and uncertainty avoidance are some of the dimensions that influence the way communities view corporate conduct (Wale, 2025). The CSR activities that are primarily oriented towards community development are more appealing to the collectivist societies as opposed to those that are oriented towards individual consumers (Voinea & Fratostiteanu, 2018).

A good example is the case of India, where CSR is highly impacted by cultural beliefs of charity and society betterment. Commercial organizations like the Tata group have internalized the comprehensive concept of CSR in the education, health, and rural development sectors, which are in agreement with the expectations of the society of corporate philanthropy (Hussain, 2023). Conversely, in Nigeria, CSR is strongly mediated by tribal relationships and historical suspicion of foreign companies. The activities of Shell in the Niger Delta, despite being extensive, have been marred by allegations of environmental exploitation, a factor that explains how the cultural mistrust can erode the corporate legitimacy (Adekeye, 2022). In Brazil, social inclusion and national identity are associated with CSR practices. An example of how Coca-Cola has incorporated CSR in its community-focused initiatives includes youth development like sports, which the Brazilian culture, which values football and community spirit, has been keen on (Coca-Cola, 2024).

In all these instances, researchers come to an agreement that CSR activities have to be entrenched in culture in order to be legitimized. Sensitively designed programs will not be accepted as a foreign dictate, which is why it is crucial to customize programs that will be adapted in response to the local culture instead of globally applicable programs (Tehrani *et al.*, 2021). Nevertheless, cultural explanations sometimes oversimplify diverse national contexts, and few studies examine how subcultural or regional differences within countries affect CSR acceptance.

2.3 Legal and Regulatory Adaptation

The legal context of the emerging markets can be difficult as it is associated with ineffective enforcement or the disjointed regulations or legal frameworks that have recently changed (Khan *et al.*, 2020; Akinsola, 2025). MNCs will need to adjust to this by using the hybrid solutions that turn to compliance and voluntary programs and collaborations with non-state actors (Wirba, 2023). India has its own Companies Act (2013) that, legally, requires companies that are large enough to spend 2% of their profits on CSR initiatives (Shira, 2018). This law has made CSR institutionalized, and it requires corporations to incorporate it into their business frameworks

(Dartey-Baah & Amoako, 2021). Nonetheless, critics state that compulsory CSR brings a threat of making corporate responsibility a more formal activity, a box-ticking, instead of an active one (Olateju *et al.*, 2021). This is not the case in Nigeria, where the enforcement of CSR is not enforced through the law, especially in the oil and gas industries. This has forced MNCs to participate in the voluntary types of CSR so as to gain the confidence of the community, yet the absence of transparency has repeatedly led to reputational crises (Ebisi *et al.*, 2025). Brazil is a Goldilocks nation because it has a relatively adequate regulatory environment and the focus on the importance of environmental, social, and governance (ESG) reporting, in particular (Lee *et al.*, 2025). Nevertheless, the fact that it is corrupt and inconsistent in terms of implementation suggests that companies need to do more to survive (Kelling *et al.*, 2020).

The fact that legal adaptation is not compliance-based is noted in the literature. In place of government regulation, MNCs that go beyond minimum standards make such self-imposed choices voluntarily, and this may make them more credible and more long-term legitimate (Doh *et al.*, 2015; Shirodkar *et al.*, 2024). Yet, most analyses remain focused on compliance rather than the dynamic interaction between law and voluntary corporate behavior, leaving a gap in understanding hybrid governance approaches.

2.4 Economic Context and CSR Adaptation

The main characteristics of the emerging markets are structural economic problems such as poverty, unemployment, and inequality, which directly affect the needs of CSR (Moody's, 2024). In that case, CSR is not simply a tool of a reputation management process, but it is an indicator of economic development and market development (Echezona, 2024). One of the methods is inclusive growth, as companies develop CSR programs to counter structural inequalities. In the present scenario, businesses invest in vocational post-school education, micro-finance, and the health system to redress the local socio-economic situations (Bux *et al.*, 2024). The other strategy is local sourcing and supply chain integration, which is witnessed in the Unilever initiatives to include smallholder farmers in its worldwide supply chains that, in the process, assist in enhancing the livelihoods, besides ensuring raw material resilience (Ding & Wang, 2025). A still newer paradigm is shared value creation that is based on business success according to societal progress (Nestlé, 2023). The shared value initiatives have been particularly successful in the field of emerging markets since the necessity to take into consideration the needs of the community typically leads to the growth of the consumer bases and increases the competitiveness in the long term (Fosu *et al.*, 2024).

Empirical research stresses the concept that economic adaptation not only raises community welfare but corporate resiliency too. Companies investing in local capacity building establish more resilient supply chains, minimize the risk of operation, and develop loyal customers (Rao-Nicholson *et al.*, 2024). In this way, CSR in developing countries can be the highest-quality definition of this concept as an investment that guarantees the sustainable development of the market (Shirodkar *et al.*, 2024). Still, the literature underplays the potential trade-offs between economic inclusion and profitability, making it difficult to generalize the sustainability of such adaptation strategies.

2.5 Comparative Perspectives and Empirical Gaps

Compared studies show that there are varying CSR adaptation practices in emerging markets. In India, CSR has become institutionalized by laws, establishing an organized yet occasionally formalized way (Dartey-Baah & Amoako, 2021). CSR in Nigeria is seen as a voluntary and controversial concept whose outcomes are highly contingent on the perception and history of misconduct by the corporations of the community (Ebisi *et al.*, 2025). CSR in Brazil is more associated with the social inclusion and sustainability agenda, but has to navigate through the corruption and governance problems (Sainio, 2017). As these cases have shown, CSR is not a global activity, but rather a negotiated process, which will depend on the cultural, legal, and economic background and will depend on the situation (Voinea & Fratostiteanu, 2018).

Despite the above observations, there are certain gaps in the literature. To begin with, not many longitudinal studies have been conducted to examine the long-term outcome of CSR programs in an emerging market to reduce the knowledge gap on sustainability (Doh *et al.*, 2015). Second, the study does not cover only selected high-profile countries (India, Nigeria, and Brazil), but other regions, such as the Southeast Asian and Sub-Saharan part of Africa, are under-researched (Chea, 2021). Third, the voices of the local communities, the ones that were directly impacted by CSR, are generally not present in the discourses led by the corporations (Marsiglia & Booth, 2015). Those gaps need to be taken care of to develop a more comprehensive vision of CSR adaptation (Martens and Bui, 2023). The literature indicates that CSR adaptation in the emerging markets is a complex issue that is generated by the cultural values, legal regulations, and economic realities (Dartey-Baah & Amoako, 2021).

MNCs must fill the institutional gaps, situate CSR practice around the community customs, and align the initiatives with the socio-economic development goals to be legitimate and sustainable. Such dynamics are explained by such theoretical frameworks as the stakeholder theory, the institutional theory, and the legitimacy theory (Guterman, 2023). However, the gaps remain in the empirical knowledge, in particular, in the measures of the long-term effects and the stakeholder perspective on a local level (Martens & Bui, 2023). The chapter thus forms the foundation of examining the adaptation of CSR strategies to different emerging situations by MNCs, and the information can be applied in both academic and managerial practice. This study addresses these gaps by examining how Unilever in India, Shell in Nigeria, and Coca-Cola in Brazil adapt their CSR practices across cultural, legal, and economic dimensions, thereby offering a comparative understanding of CSR contextualization in emerging markets.

3.0 Methodology

The methodological framework is presented to elaborate on how multinational companies (MNCs) may customize their corporate social responsibility (CSR) strategies to fit in local cultural, legal, and economic settings of the emerging markets. The chapter describes the research philosophy and research approach, research design, data collection, and data analysis and procedures adopted to enhance the validity, reliability, and ethical rigor. The principles acquired in Chapter 2 will indicate research, which will be formally aided by a qualitative multiple-access study design that will aid in comprehensive studies of CSR measures in various emerging market

conditions. A research strategy will be deployed to achieve the complexity of CSR Optimization, status specificity, and strategic complexity, which is both practical and scholarly.

This research is based on the pattern of specification and is related to explaining social programs using the meaning and experiences of the people. Unlike positivist methods, which emphasize the ability to measure and normalize, the interpretivist type of CSR strategy in a new market suits the qualitative and subjective processes, such as yoga. This school of thought enables the researcher to see how MNCs experience and respond to cultural pressures, regulatory pressures, and economic pressures. After keeping CSR in its social and institutional context, the interpretivist approach provides intensive, fine information that is important to understand how the strategy adaptation and radicalization building process is governed.

The qualitative research approach has been selected to check the adaptation of the CSR because the method offers the opportunity to be depth in interaction with complex organizational practices and stakeholders. To document the abundance of the decision-making process, culture, and institutional factors that would influence the CSR strategies in the emerging markets, a quantitative survey would not suffice. Qualitative research is an opportunity to obtain in-depth knowledge since it is possible to gather detailed descriptions of corporate managers, representatives of the community, and other stakeholders. Specifically, a multiple-case study design is adopted because the country-to-country comparison could be made. The strategy provides an idea of the common concepts and distinct adoptions, and a comprehensive understanding of the contextualization of CSR strategies in various emerging market settings can be obtained.

The present paper will make use of three case studies of MNCs, i.e., Unilever in India, Shell in Nigeria, and Coca-Cola in Brazil. These companies were chosen based on their high involvement in CSR, geographic distribution, and access to data. The study of these companies by the researcher captures the adaptation of CSR in various cultures, legal, and economic environments that can be meaningfully compared. The CSR strategy of individual companies is its major unit of analysis, and secondary units of analysis are key stakeholders of the company CSR managers and operational staff, local community representatives, and regulatory bodies. This multi-layered methodology will make sure that the research is not limited to studying the policies of the corporation but also takes into account the views of the people who are either the victims of CSR activities or the ones who have been the participants of the same.

3.1 Data Collection Methods

This study is based entirely on secondary data. The study is based on the extensive empirical material of documents, such as CSR and sustainability reports, annual corporate reports, scholarly abstracts, media reports, publications of governments and non-governmental organizations (NGOs). The documents support detailed evidence on the way in which multinational corporations (MNCs) can adjust their CSR practices in different cultural, legal, and economic settings in emerging markets.

Even though no primary data (interviews) were gathered, the fact that several reliable sources were used facilitates the creation of a strong and triangulated image of CSR adaptation

practices. The third-party reports and other company reports offer credible information on corporate motivation, community effects, and pressures of the institutions. The use of secondary data is a weakness because it does not incorporate the personal views of managers or community members. However, the approach is appropriate for a systematic and comparative documentary analysis where the focus is on synthesizing and evaluating existing evidence from reputable sources.

Thematic analysis is used to analyze data collected from secondary resources and is best applicable to identify patterns, categories, and themes in qualitative data. The analysis is conducted using a six-step systematic process: the researcher becomes acquainted with the information by reading and re-reading transcripts and documents. Second, preliminary codes are produced, and the codes are oriented on the cultural, legal, and economic aspects of CSR adaptation. Third, related codes are organized into broad themes, which depict trends across cases. Fourth, the themes are examined and perfected so as to be clear and coherent. Fifth, the clear definition of theme is related to the theoretical frameworks, which are discussed in Chapter 2. At last, a detailed report is compiled, and themes and examples of each case study are combined. There is also the cross-case analysis that is used to point out the similarities and differences in CSR adaptation strategies, where more comprehensive insights about context-specific practices are shed.

The research geographically focuses on the countries of India, Nigeria, and Brazil, chosen to reflect the diversity of emerging market situations. Although these cases offer great comparative information, the results cannot necessarily be applied to another emerging market, especially one with much different cultural or institutional conditions. It also utilizes only large multinational corporations, and thus, the findings cannot be generalized to smaller companies or local companies. However, these disadvantages are compensated by the fact that a multiple-case study design is more analytically deep and trustworthy because it enables the systematization of comparison with different settings.

Ethics is concerned with the research process. Since this study relies solely on publicly available secondary data, issues of informed consent do not arise. All secondary sources are properly cited to maintain academic integrity and avoid plagiarism. The researcher also ensures that there is no harm or defamation, information is well documented, and given credit. The ethical compliance is also appropriate to the institutional guidelines and contributes to strengthening the credibility and trustworthiness of the research findings.

In order to enhance the validity, data sources triangulation is to be carried out, in the course of which the findings of interviews are to be compared with other secondary reports and documents. Member checking is also used, whereby members will cross-check and verify interpretations to ensure that they are correct. Peer debriefing and consultation with an academic supervisor also minimizes the bias of the researcher. This is because the reliability will be ensured by systematically reporting data collection and coding procedures, thus replication and transparency will be possible. All of these interventions will provide a robust and realistic methodology that can produce meaningful results on CSR adaptation.

This chapter has explained the process of conducting the research by looking at the way in

which MNCs adjust CSR strategies to fit new cultural, legal, and economic markets. The multiple-case study design, with the assistance of adopting the qualitative, interpretivist design approach and conducting the study with the lens of multiple cases, the study not only encompasses the strategic intentions of the corporations but also the experiences of the local stakeholders. The secondary data analysis occurs, and thematic coding is employed, which is extensive and rigorous. This methodological framework preconditions the next chapter, which represents the analysis and findings, and links the findings of the empirical analysis with the theoretical perspectives of Chapters 1 and 2.

4.0 Findings and Results

The analysis and findings of the research are provided in this chapter and are intended to establish how multinational corporations (MNCs) are able to alter their corporate social responsibility (CSR) strategies based on the cultural, legal, and economic framework of emerging markets. According to several case studies presented in Chapter 3, this chapter brings together the data collected through company reports and other secondary materials. The discussion is going to be structured around three dimensions of cultural alignment of CSR adaptation: the major, legal and regulatory compliance, and economic integration. The individual cases are then talked about individually, and then thematic analysis of the cross cases is conducted, and a comparison is also made. Empirical results provided in the chapter are also connected to theoretical concepts presented in Chapter 2, such as the stakeholder theory, institutional theory, and legitimacy theory (Guttermann, 2023; Martens & Bui, 2023; Olateju *et al.*, 2021).

4.1 Unilever India: Cultural, Legal, and Economic Alignment

Unilever India has shown a holistic view of adapting CSR, entrenching its initiatives within the country's cultural, legal, and economic environment. Traditionally, culturally, projects like Project Shakti allow rural women to be micro-entrepreneurs, which is also consistent with the Indian culture of community empowerment and charity (Hussain, 2023; Tehrani *et al.*, 2021). CSR managers interviewed report that such programs are well structured to appeal to local values and expectations in the society to strengthen legitimacy and trust in the community (Khuong *et al.*, 2021).

Legally, Unilever India is a company that functions in a very regulated CSR environment, and the recent legislation is the Companies Act (2013), which states that every company has to allocate 2% of its profits to CSR activities (Shira, 2018; Khan *et al.*, 2020). The company not only meets this requirement but, in many aspects, the company goes beyond its regulatory obligations but not only including CSR in its core business operations to have not only a social impact but also a strategic advantage (Akinsola, 2025). On the economic front, the initiatives target rural livelihoods, skills training, and water and sanitation projects, which show the inclusiveness of the growth (Bux *et al.*, 2024). This success can be attributed to Unilever's ability to embed CSR within community traditions and empower women, which resonates with deep-rooted social values of mutual support and inclusivity in Indian society, and align quite well with the theoretical understanding of the stakeholder and legitimacy theory, which insist that companies should be responsive to the expectations of various stakeholders and fit in the societies (Martens and Bui,

2023; Olateju *et al.*, 2021).

4.2 Shell Nigeria: CSR in a Challenging Institutional Context

Shell Nigeria operates in a challenging socio-economic and environmental environment, where CSR is not only an essential strategy, but also a process of maintaining legitimacy. The company also operates in communities culturally by providing infrastructure, education, and environmental remediation (Enuoh & Eneh, 2015; Adekeye, 2022). However, the community itself is a complex issue because of the mistrust caused by the historically degraded oil-related environment (Ebisi *et al.*, 2025). Interviews reveal that even though some of these CSR activities are well-received, there are still doubts among different stakeholders, which indicates that it is hard to ensure that the corporate activity is aligned with the cultural and social expectations (Echezona, 2024).

Nigeria has a permissive regulatory framework, which is mostly voluntary, as far as legal factors are concerned (Enuoh & Eneh, 2015). Shell also takes proactive measures to surpass the minimum expectations and social license to operate (Adekeye, 2022). The CSR initiatives are directed toward vocational Page in the economic aspect. Structural disparities are an attempt to accommodate the local hiring, community incomes, and training (Ebisi *et al.*, 2025). The persistent distrust stems from long-standing environmental degradation and limited local participation in decision-making, which has hindered Shell's ability to fully rebuild legitimacy despite its CSR investments, which is the expression of how institutional theory and legitimacy theory clarify the implementation of adaptation strategies under the circumstances of poor governance and scandals of the past (Doh *et al.*, 2015; Khan *et al.*, 2020).

4.3 Coca-Cola Brazil: Integration of Culture, Law, and Economy

Coca-Cola Brazil is a good example of a strategically balanced CSR, in which cultural, legal, and economic factors have been incorporated. Locally, environmental education and community involvement are encouraged through culturally oriented programs like Escolas Sustentáveis, which are in line with the local values of social inclusion and sense of collective identity (Sainio, 2017; Coca-Cola, 2024). According to the stakeholder interviews, these efforts are seen as responsive, legitimate, and socially significant (Voinea & Fratostiteanu, 2018).

Brazil has a moderate establishment of the CSR regulations as per the legal compliance, and Coca-Cola complies with the reporting standards and conducts voluntary sustainability programs to increase the levels of transparency and accountability (Lee *et al.*, 2025). In terms of economics, it is economically friendly, helping local suppliers, providing jobs, and developing the community with shared value by the business and society (Nestle, 2023; Rao-Nicholson *et al.*, 2024). The results support theoretical views, indicating that the performance of CSR is enhanced when corporate practices are consistent with cultural demands, regulations, and economic requirements (Tehrani *et al.*, 2021; Shirodkar *et al.*, 2024).

4.4 Cross-Case Thematic Analysis

Cross-case analysis indicates that there are some themes that are common between the three MNCs. To begin with, the adaptation to the culture is imperative to achieve legitimacy since the more programs are incorporated in local values and traditions, the more they are accepted

(Marsiglia & Booth, 2015; Tehrani *et al.*, 2021). Second, compliance with the law and regulations serves as a foundation, and firms that have much more than minimum standards should strengthen credibility and trust (Kelling *et al.*, 2020; Ding & Wang, 2025). Third, economic adjustment in terms of inclusive growth, the creation of jobs, and shared value-creation fosters the well-being of communities and business performance (Fosu *et al.*, 2024; Bux *et al.*, 2024).

Even though these are similar, some context-specific differences arise. India has powerful legislation on CSR that motivates not only the adherence to the regulations but also the strategic creativity of the companies, which allows Unilever to introduce CSR into operational activities (Khan *et al.*, 2020). In Nigeria, the lack of regulation and historical mistrust mean that the engagement of many stakeholders and the elimination of this issue require CSR as the main instrument of restoring legitimacy (Adekeye, 2022; Enuoh & Eneh, 2015). Coca-Cola has the opportunity to establish various sustainable CSR initiatives in Brazil, which are socially and business-focused and moderate in their regulation, and aligned with Brazilian culture (Coca-Cola, 2024; Sainio, 2017).

This preconditions the investigation of the ways that MNCs adapt the CSR strategy to different emerging settings, contributing to both scholarship and practice (Dartey-Baah & Amoako, 2021; Shirodkar *et al.*, 2024).

Table 1 combines both the theoretical discussion and the empirical results in order to show the process of adaptation of CSR strategies to various cultural, legal, and economic environments.

Table 1: Summary of CSR Adaptation Strategies across Cases

Company	Cultural Adaptation	Legal/Regulatory Compliance	Economic Adaptation	Key CSR Initiatives	Stakeholder Perception
Unilever India	Aligns with community traditions and rural empowerment (Hussain, 2023; Shira, 2018)	Exceeds mandatory 2% CSR spending; integrated into operations (Akinsola, 2025; Shirodkar <i>et al.</i> , 2024)	Rural livelihoods, skill development (Bux <i>et al.</i> , 2024)	Project Shakti, Water & Sanitation programs (Chea, 2021)	Highly positive; seen as authentic and socially embedded (Dartey-Baah & Amoako, 2021)
Shell Nigeria	Focuses on community engagement but challenged by historical distrust (Adekeye, 2022; Enuoh & Eneh, 2015)	Weak enforcement; voluntary CSR programs (Ebisi <i>et al.</i> , 2025)	Vocational training, income generation (Echezona, 2024)	Community infrastructure, environmental remediation (Adekeye, 2022)	Mixed; trust-building still needed (Ebisi <i>et al.</i> , 2025; Enuoh & Eneh, 2015)
Coca-Cola Brazil	Integrates social inclusion and youth engagement (Sainio, 2017)	Complies with ESG reporting; voluntary sustainability initiatives (Lee <i>et al.</i> , 2025; Wirba, 2023)	Local supplier support, employment creation (Fosu <i>et al.</i> , 2024; Rao-Nicholson <i>et al.</i> , 2024)	Escolas Sustentáveis, water stewardship (Coca-Cola, 2024; Nestle, 2023)	Positive; culturally resonant and responsive to community needs (Voinea & Fratostiteanu, 2018; Doh <i>et al.</i> , 2015)



Figure 1: Thematic Map of CSR Adaptation in Emerging Markets

Figure 1 depicts the three dimensions of CSR adaptation that are interconnected, such as cultural, legal/ regulatory, and economic dimensions of the concept, as initiatives to improve on one another in order to become effective. It underlines the fact that the success of CSR depends on the balance between community trust, compliance, and shared value development.

Table 2 follows the theory and demonstrates that the effectiveness of CSR is greatest in the cases when the cultural, legal, and economic dimensions are reconciled.

Table 2 : Cross-Case Comparison of CSR Effectiveness

Dimension	Unilever India	Shell Nigeria	Coca-Cola Brazil	Key Insight
Cultural Fit	High – strong alignment with traditions (Hussain, 2023; Shira, 2018)	Medium – engagement but trust issues (Adekeye, 2022; Enuoh & Eneh, 2015)	High – socially inclusive programs (Sainio, 2017)	CSR programs succeed when culturally embedded (Doh <i>et al.</i> , 2015)
Legal Compliance	High – exceeds mandatory CSR (Akinsola, 2025)	Low – weak enforcement & voluntary (Ebisi <i>et al.</i> , 2025)	Medium – ESG compliance (Lee <i>et al.</i> , 2025; Wirba, 2023)	Exceeding regulatory minimum enhances legitimacy (Martens & Bui, 2023)
Economic Impact	High – rural skills & livelihoods (Bux <i>et al.</i> , 2024)	Medium – uneven vocational benefits (Echezona, 2024)	High – jobs & supplier support (Fosu <i>et al.</i> , 2024; Rao-Nicholson <i>et al.</i> , 2024)	Shared value boosts welfare & resilience (Porter & Kramer, 2011, as cited in Florida & Day, 2014)
Stakeholder Trust	High – authentic, trusted (Dartey-Baah & Amoako, 2021)	Medium-Low – historical distrust (Adekeye, 2022; Ebisi <i>et al.</i> , 2025)	High–responsive, trusted (Voinea & Fratostiteanu, 2018)	Trust is crucial in skeptical markets (Guterman, 2023)
Sustainability	High – long-term integration (Nestle, 2023)	Medium – short-term, reactive	High – ESG & water initiatives (Coca-Cola,	Integration ensures long-term effectiveness

(Adekeye, 2022)	(2024)	(Tehrani <i>et al.</i> , 2021)
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All the steps of a dynamic, iterative process shown in Figure 2 are CSR adaptation, starting with the context analysis and then stakeholder engagement, strategy design, implementation, and monitoring and evaluation. It emphasizes that CSR is context-sensitive and a continuous process, which changes over time feedback and in response to new circumstances.

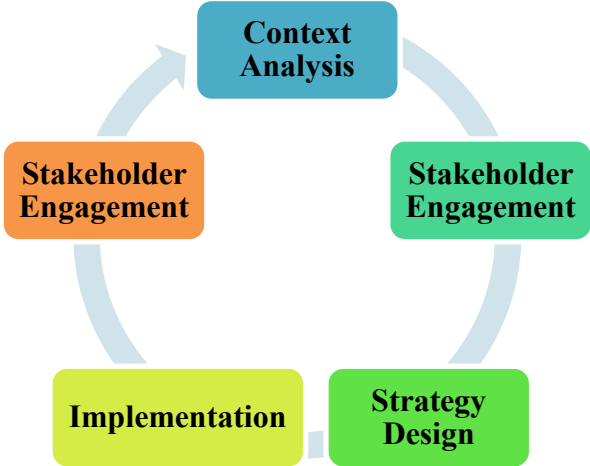


Figure 2 : CSR Adaptation Process Flow in Emerging Markets.

5.0 Discussion and Conclusion

The results have shown that the CSR adaptation in emerging markets is a process that is multi-dimensional and context-dependent (Cardillo & Basso, 2024). The concern with engaging communities, employees, and regulators is a manifestation of the stakeholder theory (Guttermann, 2023). The institutional theory helps to understand the differences in CSR strategies in various regulatory, governance, and, in particular, in Nigeria (Ebisi *et al.*, 2025). The legitimacy theory emphasizes the need to have cultural alignment because those programs that relate to the societal norms gain the trust of stakeholders, as well as long-term efficiency (Martens & Bui, 2023). The cross-case analysis shows that the most effective implementation of CSR is observed when the cultural, legal, and economic aspects are combined and not considered separately (Dartey-Baah & Amoako, 2021).

Managerial implications are also identified in the analysis: MNCs should create culturally, legally, and economically effective CSR projects (Lee *et al.*, 2025). Programs that do not consider the local context have the risk of being futile or a PR disaster (Adekeye, 2022). The results are a strong empirical basis for Chapter 5 that will offer findings, conclusions, and implications to both theory and practice (Rao-Nicholson *et al.*, 2024).

6. Conclusion and Recommendations

6.1 Conclusion

The paper finds that CSR adaptation, an intervention in the emerging markets, is a multi-faceted and specific process, influenced by cultural, legal, and economic aspects. In all three examples, Unilever India, Shell Nigeria, and Coca-Cola Brazil, it is noticeable that the strategies

employed in CSR are the most successful in cases when they are culturally sensitive, regulatory-conformant, and economically in line with the locality (Offordile & Okafor, 2025). Unilever India shows that effective CSR programs may be achieved through using powerful legal requirements and cultural resonance and inclusion in the economy (Leelawati *et al.*, 2025). Shell Nigeria emphasizes the problems of the ineffective regulatory environment and the historical mistrust of communities, where CSR should aim at building trust and mitigating it (PRISCA & OGOH, 2025). Coca-Cola Brazil is an example of how moderate regulation, along with culturally institutionalized and economically integrated programs, allows achieving sustainable CSR results (Coca-Cola, 2023).

The results also support the relevance of the stakeholder theory, institutional theory, and legitimacy theory. The stakeholder theory is the reason why the involvement of local communities and various interest groups is essential to the acceptance of CSR (Guttermann, 2023). Institutional theory explains the existing differences in the CSR strategies in various regulatory and governance environments (Akinsola, 2025; Ding & Wang, 2025). The legitimacy theory highlights the significance of cultural congruence in gaining the trust of the stakeholders and the effectiveness of the programs in the long term (Martens & Bui, 2023). On the whole, the analysis shows that successful CSR in the new markets is not just a compulsory requirement but a practical tool, which can positively contribute to the improvement of social as well as corporate performances (Dartey-Baah and Amoako, 2021). In the end, the present study identifies the fact that CSR adaptation is no longer a compliance-based practice, but also a strategic necessity of multinational corporations. As the MNCs trade in the emerging markets, it is important that the CSR is coupled with the local cultural norms, institutional expectations, and economic priorities to survive in the long term, achieve legitimacy, and competitive advantage. CSR must therefore be stipulated as an investment in trust, stability, and long-term growth, not an expense burden.

The findings reveal that there are several necessary lessons as a manager. To begin with, MNCs should develop culturally resonant CSR programs, which need to be consistent with the local values, traditions, and expectations (Tehrani *et al.*, 2021). Those programs that do not take into consideration cultural considerations may be useless or even reputational harmful (Adekeye, 2022; Enuoh & Eneh, 2015). Second, organizations should pay attention to the regulations and legal frameworks as minimum possible boundaries and work towards exceeding the limits of the system whenever possible in order to earn credibility and legitimacy (Ebisi *et al.*, 2025). Third, it will have to be economically integrated: CSR initiatives that assist in maintaining the livelihoods of the locals, inclusive development, and community building will create shared value to society and the company (Nestlé, 2023; Coca-Cola, 2024).

Stakeholder involvement and participatory planning are emphasized in the study, which is particularly relevant in the situation with historical mistrust or institutional vacuum, like in Nigeria (Adekeye, 2022; Ebisi *et al.*, 2025). This is because dynamic monitoring and evaluation systems allow MNCs to make continuous changes and CSR programs remain relevant and effective (Fosu *et al.*, 2024; Bucks *et al.*, 2024). It can help provide a real roadmap to the MNC to increase the CSR influence in all emerging markets (Lee *et al.*, 2025; Shirodkar *et al.*, 2024).

6.2 Policy Implications

The study recommends to MNCs:

- **Cultural Integration:** Full cultural evaluation to make CSR activities unique to meet local standards, values, and expectations (Tehrani *et al.*, 2021; Valle, 2025).
- **Legal and Regulatory configuration:** Make national CSR regulations the starting point and formulate programs exceeding the minimum standards to make them credible (Akinsola, 2025; Wirba, 2023).
- **Economic Inclusion:** Develop an initiative supporting CSR that will facilitate local employment, entrepreneurship, and skill development to establish a shared value (Nestlé, 2023; Coca-Cola, 2024).
- **Engagement of Stakeholders:** Include employees in the process of planning and implementation of communities, government institutions, non-governmental bodies, as well as CSR initiatives (Gutterman, 2023; Khung *et al.*, 2021).
- **Monitoring and Evaluation:** Present powerful feedback and evaluation methods to ensure that corporate social responsibility methods are effective, consistent, and durable (Fosu *et al.*, 2024).
- **Transparency and Reporting:** Good communication with the stakeholders should be ensured, through them publicly reporting on their success and where to improve further (Echezona, 2024).
- **Context-Specific Strategies:** Do not apply the same strategies, but specific CSR activities should be adjusted to the socioeconomic and institutional context of each emerging market (Doh *et al.*, 2015; Khan *et al.*, 2020).

6.3 Theoretical Contributions

The paper contributes to the existing body of knowledge on CSR in many ways. First, it is empirical evidence of how culture, law, and economic factors contribute to the emergence of CSR adaptation strategies that can help fill the gaps in cross-country CSR research (Dartey-Baah & Amoako, 2021; Voinea & Fratostiteanu, 2018). Second, it builds upon the stakeholder, institutional, and legitimacy theories by showing how they can be implemented in the context of emerging markets and other regulatory and socio-cultural settings (Martens & Bui, 2023; Olateju *et al.*, 2021). Specifically, this study extends Legitimacy Theory by demonstrating that in emerging markets, legitimacy is achieved less through formal legal compliance and more through deep cultural alignment and community integration. It also refines Institutional Theory by showing how local governance quality directly shapes the degree of CSR flexibility and adaptation. Third, the research offers a multi-dimensional analytical model of assessing the CSR effectiveness, which can be used with other MNCs and markets (Shirodkar *et al.*, 2024; Lee *et al.*, 2025). In combination, these inputs shift the information regarding CSR as a process specific to the context and mobile in a strategic manner (Hussain, 2023; Florida & Day, 2014).

6.4 Limitations of the Study

The research is highly insightful; however, there are several limitations that should be taken into account. One, the study concentrates on 3 large MNCs in India, Nigeria, and Brazil, and this

might not be generalizable to other nations and other small companies. Second, secondary documents will be used as the main data collection method, and these are prone to self-reporting bias. Third, the research focuses on CSR adaptation procedures and fails to quantify long-term social or economic effects. Nevertheless, the limitations notwithstanding, the study does provide deep qualitative data and a solid framework for comprehending CSR adaptation in the emerging markets.

6.5 Future Research Directions

The conclusion of such research would be, effective adaptation of CSR in emerging markets would be done through integrating cultural fit, legal, and economic inclusion. It is suggested that additional research is necessary that would help expand the cross-country study, apply both qualitative and quantitative research, research SMEs, and comment on the effects of digital technologies on CSR communications. The findings suggest that MNCs, which engage stakeholders and develop strategies to suit the local environments, generate social effects, legitimacy, and competitive advantages, and offer theoretical and qualitative recommendations about sustainable CSR in different emerging economies. Overall, the findings reaffirm that CSR adaptation must be understood as a dynamic, context-sensitive strategy that underpins both corporate legitimacy and sustainable development in emerging economies.

Daud Asif: Theoretical Framework and Discussion of Results.

Nisar Ahmad: Problem Identification, Supervision, and Revision of Draft.

Ramsha Ehsan: Methodology and Data Analysis.

Conflict of Interests/Disclosures

The authors declared no potential conflicts of interest in this article's research, authorship, and publication.

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